

Exhibit B



August 10, 2018

Ms. Gail Milon
Cambridge Capital Group, LLC
1400 Village Square Blvd. Ste 3-268
Tallahassee FL, 32312

RE: Audit Status Timeline on Cambridge Capital

Dear Ms. Milon:

It was a pleasure speaking with you regarding the status of the Cambridge entities audit for the period 2015, 2016 and 2017.

Regarding the completion of the audits of the Cambridge entities, you are aware that the accounting firm encountered many hindrances in acquiring source documents for the audits. For instance, Bank of America, while providing bank statements and deposits, was unable to provide the counter-credit and debit card information requested. This has resulted in a more than two-week delay.

Normally, these items would not be at issue, and promptly available for inspection. However, the condition of the records has necessitated this level of validation. Your principals have indicated to me that the chain of possession of these documents was broken due to the consultant's expropriation of records and USB drive of the Cambridge entities and his unwillingness to provide these records and USB drive after receiving a formal request to return created this dynamic. It is my understanding that the consultant is incarcerated on an unrelated matter.

The accountant under contract to Cambridge is documenting all that is capable of being independently validated. For items that the accountant has to provide alternative validation sources, he is providing an explanation and limitation, as appropriate. As part of the auditing function, the auditor will have independent CPAs review and validate the accounting.

Additionally, the accounting software used to maintain the company's books had a software error which resulted in the accounting entries being improperly posted. This issue delayed the audit for more than three weeks.

We have discussed and identified the nature and scope of these deficiencies. It is our opinion that these deficiencies are material to the audit, and the accountant has agreed to resolve these deficiencies within seven business days after receipt of the documents from Bank of America, which resolution is in process. With the cooperation of the management at Cambridge, and with the ultimate resolution of these matters, we anticipate prompt completion of critical components of the audit.

The accounting and audit will address any other issue that may surface from our review and investigation of the source documents submitted for these and any other financial transactions. We cannot foresee what may arise and those unforeseen events can change our final submission date. We didn't anticipate the prior unforeseen events of limitations of documentation from Bank of America, or the accounting software error, and this caused the failure to meet the July 31, 2018 target date. For now, we anticipate completing the audit testing of these items, and the issuance of the final report on all companies, the Consolidated Report and Supplement, promptly. As we work through these matters, we will keep the management at Cambridge apprised.

Please contact me if you have any questions and or concerns regarding this matter. Thank you for the opportunity to serve you.

Sincerely,

A handwritten signature in black ink that reads "Bill Bogan". The script is fluid and cursive, with the first letters of "Bill" and "Bogan" being capitalized and prominent.

Bill Bogan CPA, CGFO, CPFO

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